G R. S 58]

Previous references
Rul 391-07 88 1-2 B April 1908.
R. 109-08 88 1 B Jany 1909 1915
Rul 172-72 88 1 B Nov 1912
(municipal)

Later references

Rul File No 172-12

Serial Nos 2, 13-15

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 2, 13 & 15

Part B for October 1915

SUBJECT

Exemption of all Palace owned Properties from municipal taxation

To. J.G Lakshman Rao Esq. L.C.E
Mysore city municipal Council
D.O. 22 3010. 87-13 10 15.

Exempts all palace owned buildings set apart for the occupation of H.H the Maharaja or for the location of the several Establishments of H.H from all municipal taxation including the water rate and the Special Sanitary Cess, if any. Exempts all Palace owned properties used as rent-free residences from the payment of municipal taxes including the water rate except Special Sanitary Cess and fees for water consumed in excess of the free allowance [illegible] to amend the [illegible]

G.R.S 11] 1913-914

GENERAL AND REVENUE SECRETARIAT

(Mal:)

NOTES

File No 172-12

File Heading.

Municipal Inspection of Palace buildings

From

The President, Mysore City Municipal Council.

No. 8.O 141 Dated 22 3-13 Received 24.3.1913

Diary No. 3685	Enclos — Spare Copies —	Serial No. 2

Brief Abstract of Letter.

Referring to G.O. dated 4th Nov. 1912 in the matter, which instructions are whether buildings belonging to the Palace both not such should be spared for the occupation of H.H. the Maharaja are exempt from payment of Municipal taxes and whether properties mentioning in the list of Palace owned properties referred to in that order are exempt from payment of municipal taxes

NOTES AND ORDERS

2 B.O letter No 181 dated 21st May 1913 from the same office requesting early orders in the matter.

3 Submit for orders. Both the enactments quoted in the Municipal President's letter will have to be

Notes—First Sheet.

GPS—35,000- 15-6-12

R. S 12]

General and Revenue Secretariat

File No. 172 of 1912

Serial No

be answered in the affirmative. There seems however to be no exception in the case of a special sanitary cess or a water-rate under S 59 4 I think even these cannot 7.9.12 be levied on palace owned properties, as the Legislature has ordered otherwise (Vide this P Regn dated D C of the 20th Sept 1912)

May 7
May E

The adding off of "proviso 3" in the draft so as to include the exclusion "A list of palace owned properties ---- order" to the 2nd para also points to the same conclusion

Dr Secy

Regn 2/9

5

To this proviso to Sec 59, Municipal Reg stands, special Sanitary cess or water-rate can be imposed on any description of property, the control of Govt thereto being reserved

The expression "or that property" occurring in line 11 of this proviso does not prima facie include "buildings" as this term has occurred therein (in the proviso) previously

If due effect has to be given to the idea that all property owned by the Palace should be exempt from every kind of municipal taxation, the proviso to Sec 59 must be suitably amended If this is done, all doubts in the matter will be set at rest.

The whole question has been discussed hereinbefore

NOTE—Contn. sheet.

GTE—41,000—17-6-12.

[illegible 42]

General and Revenue Secretariat.

File No. 172 of 1912

Serial No.	
	in the Nilgiris as File No 172, Serial No 1 — Nagpur. But the President of the Nagpur Municipal Council moves the Govt. graciously on the Govt. order of Nov 1912 is not sufficiently clear [illegible] Secretary Govt
2	
2	6 As in Govt of Nov 1912 now stands, all buildings for repair for the accompaniment thereof in Nilgiris are exempted from Municipal taxation. But there is a special sanctioning clause under which the words 'for repair for the accompaniment thereof' in the notification are omitted & the Govt exempted from taxation [illegible] The exemption from Municipal taxation rests on the Govt order. Officially the Secretary can a contribution; and I am not sure if the police proposal were intended to be exempted from taxation. If they are to be exempted all other necessary & amend the provisions of Govt of the Municipal Act Secretary or suspended Govt. Dept. etc.?
	2nd Connection 6/9 Dec 19 Rec 6/9
	2 Secretary Dept. Municipal Rules Govt
	7

Note—Cords. sheet.

4

S. 12]

General and Revenue Secretariat

File No. 172 of 1912

Serial No

to be sent to me when I am next in Bangalore as I wish to make some local enquiry before giving my opinion.

[illegible]

11/9

8 D" 20 [illegible] for necessary action

[illegible] 11/9 [illegible]

9 Returned to D.O. IV as the file is not [illegible] some reference [illegible] received about the 15th January 1914

[illegible]
20/12/13

10 With reference to the enquiries made by the President of the City Municipality in his D.O. No 141 of 22nd March 1913, I think

11 The common [illegible] in the opinion that not only the proper buildings occupied by H.H. the Maharaja & the members of his family, but all other buildings owned by the Palace should be exempted from the payment of municipal taxes other

11 than the water & lighting taxes & conservancy [illegible]. The words "other property" occurring in line 11 of the proviso to Sec 59 of the Mul. Regn. should be taken to mean "including other buildings"

NOTE—Contn. sheet.

GPB—[illegible]—15-6-12.

General and Revenue Secretariat

File No. 172 of 1912

Serial No

[illegible] Palace, but [illegible] in the occupation of H.H. [illegible]. On the other hand, there appears to be no need to amend the existing provisions of the Municipal Regulation. It seems clear enough that P.D. referred to is the Residency in the case of any new enlargement.

[illegible] 10/11/14

Bro 11/11

2516 12-11-14

Please circulate and bring up at a meeting of the Council.

Attention is invited to the Huzur Secretary's D.O. letter dated 20th September 1912 in which it is stated that His Highness has come to the decision that all Palace owned properties should be exempt from municipal taxation.

2.5.15.

[illegible]

[illegible]

9/5/15

13.5.15

Note—Contin sheet.

GPS—10/Rs—27-4-11

6

SUBJECT. - (Outside the Schedule).

Exemption of all Palace owned properties from Municipal taxation.

OPINION OF THE COUNCIL.

12

It may be ascertained whether action should be taken regarding exemption from Sanday Cess & Advice to Mayor &c may be called on words afterwards

47

[F. S. 12]

General and Revenue Secretariat. | dl File No. 172 of 1912

	Serial No.	
	13	Draft D O letter is submitted as directed by the Hon. Secy. in pursuance of instructions of Dewan (Hon. Secy) Counsel 5715 Page — Hon. 57 Dewan 5715
36/5715	14	Draft D O letter approved by Dewan, with a small addition at the end of para 3 9715 15 Secretariat Dewan 1917 1917
	13	H D O letter No. 257 dated the 12th July 1915 to the Hon'ble the Dewan, Travancore: Secretary. Requests him to obtain orders of His Highness as to — (1) whether steps may be taken to amend the Municipal Regn so as to exempt all Palace-owned buildings from Municipal taxes, and if so, (2) whether it is to His Highness' pleasure that in the case of the buildings set apart for the exemption as also of the Palace-owned buildings the exemption should be extended so as to include the water rate and the special sanitary cess.

NOTE—Contin. sheet.

GPH—25,000—2-11-14

G R. S 12]

General and Revenue Secretariat

Rel File No. 172 of 1912

Serial No	
14	17 D.O letter No. 236 dated the 29th July 1915 from the Finance Secretary. Stating, in reply, that necessary action may be taken as that (1) no taxes of any kind are levied on Palace-owned buildings intended for the occupation of His Highness or for the location of the general establishments of His Highness, and (2) in respect of the Palace-owned buildings used as rent-free residences, only special Imm? tax and dues for excess water charges are recovered from the occupants as electric light-charges are being recovered from them
	18 Draft of a D.O reply to the President in accordance with the views contained in Serial 14 is submitted. After issue, the file may, it is submitted, be sent to Pers Dy for taking necessary action to overtake amend the Municipal Regn in this respect
	Pers 31.7.15 Revd. Dy
	Pers 31/7
	19 No Regl- may be approved
	2 Dec 1915
	Pers 4/8

NOTE—Contn. sheet.

GPB—25,000—20-4-15

General and Revenue Secretariat

File No. 192 of 1912

Serial No

2. The draft be approved with the changes to which I think no objection of the Council, if the Government of India have no objection with the Council to communication with the Government of India - Legislative Department

very

4/8

Approved 4/8/15

4/8/15

3. The file may be brought up at a meeting of Council.

7.8.15.

Approved 7/8

Govt Secy

7/8/15

C.S. 10 Sept 24/8

24/8/15

26.8.15. 27/8

NOTE—Contn. sheet.

GPB—35,000—30-4-15

For disposal at a Meeting.

9a

No. C. 573

7 5 1915

GENERAL AND REVENUE SECRETARIAT

Council Matter

SUBJECT

Exemption of all Palace owned properties from Municipal taxation

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order,

D. M. Narasey Rao

6th May 1915 Offg. *Secretary to Government*

Extraordinary Member of Council Seen by the Extraordinary Member of Council

First Member of Council Seen by the First Member of Council

Second Member of Council. Seen by the Second Member of Council.

GPB—1,000—22-8-14

Extract from the Proceedings of the 36th Meeting
of the Council of His Highness the Maharaja,
held at Bangalore on the 15th September 1915

22

8. SUBJECT. (Outside the Schedule).

Exemption of all Palace-owned properties from Municipal taxation.

OPINION OF THE COUNCIL.

Action may be taken to amend the law as proposed and the President of the Mysore City Municipality asked to write off the arrears.

Sd M. Visvesvaraya
Dewan of Mysore

"Extract"

D. M. Narasimhalao 18/9
Secretary to Government,
General Department.

Exemption of Palace properties from Municipal taxation.

(4)

Form R. S 12]

General and Revenue Secretariat | File No | of 191

Serial No

23 Extract from the Proceedings of the Council is put up

Forwarded with compliments to the Secretary to Government. Revenue Department., for favour of necessary further action.

By Order,

D. M. Narasimhalu 18/9

Secretary to Government,
General Department

24 By ii Is a D.J. necessary in this case as H H The Maharaja has Commanded his orders in the Hazur Sec?! Do 5 29/7/15.?

MT 15/9/15

Por LD

25 Put up draft to Govt

Hm 18/9

26 The draft D.O letter may, if approved, be signed and the file sent to Rev III for taking action to suitably amend the Rules. Regn. Hm 20/9/15

The draft may be authorised & be signed

The file will then be transferred to Rev III for further action

Subject to this Hm appears the memorandum

Hm 21/9

NOTE—Contin sheet.

W D [illegible] 22.7.15

G. R. S 12]

3/9 12

General and Revenue Secretariat. File No 172 of 1912

Serial No	
21	Draft
	May a D.I.N. be sent to Durban in the case, to find out if it may suit His Highness & the Chief Ladies on the Umvoti Jetty, D/- 29/7/15
	The Council Resolution quoted does not affect H.H. Nor does it [illegible] 20/9/15.
2	2nd Draft [illegible] 21/9
28	[illegible] may be necessary to draft [illegible] to be put up to the Governor [illegible] 21/9
29	Let a D.I.N. be sent [illegible] 21/9/15
30	Draft subs Note subd. 24.9.15 Revised [illegible] 27/9

NOTE—Contn. sheet.

GPB—25,000—20-4-15

G R S 12]

General and Revenue Secretariat

File No. 172 of 1912

Serial No

31) HDT 28/9/15

D Thomas

1784 29-9-15

32) I do not think that the case need go up to His Highness again at this stage. All further action may be taken to remit the demands outstanding against the Palace in the Municipal accounts and to amend the Municipal Regulation, if necessary.

2.10.15 RB

33) A draft may be put up for remitting the demands against the Palace

after. This is agreed with the approval of Dewan, the file may be transferred to Br III for amendment to the Municipal Reg.

HDT 1/10/15

34) Is draft approved before 2nd member is in the file may be circulated?

Agreed

Thos 4/10

NOTE—Contin. sheet.

GPB—25,000—20-4-15.

(G R. S 12]

340

General and Revenue Secretariat

Mil File No 172 of 1912

Serial No.

Having a DO Lr put a proceeding
135/ D— May be issued after
Remarks 6 2 0 Mr Sankaran so
that the Govt's remarks as
above may be brought to his notice
Govt
4/10/15
Asst Secy
5/10

2 Members) No draft also. Offered
Very little room for further action
taken as explained above
7/10

B. V. iv pr Memo
Govt 8/10/15
Secy
Asst Secy
11/10/15

15 To J. G Lakshman Rao, Esq. I.C.S
Present, Bangalore City
D.O No. 3018. Dt 13 10 15
Exempts all Palace owned buildings
set apart for the occupation of H.H
the Maharaja or for the location of the
several establishments of His Highness
from all municipal taxation including
the water rate and the special sanitary

NOTE—Contn sheet.

GPB—30,000—30-6-15

General and Revenue Secretariat | Mc File No 172 of 1912.

Serial No.

cess, if any.

Exempts all Palace owned properties used as rent-free residences from the payment of Mc taxes including the water rate, except Spl Sanitary Cess & fees for water consumed in excess of the free allowance.

Requests him to regulate the system of municipal taxation in respect of the Palace owned buildings in the aforesaid manner and to take necessary steps for the amounts shown as arrear in the Mc accounts being written off and intimates that the question of amending the municipal Regulation in order to give effect to the above decision will be considered in the Legislative Department.

NOTE—Contin. sheet.

GPE—20,000—30-6-15.

16

D O No. 1237

CITY MUNICIPAL OFFICE,
MYSORE

Dated 7th June 1915.

My Dear Mr. Hiriyanniah,

During the visit of the Dewan Sahib last time to Mysore I personally represented that the question of taxes dues on Palace properties should be decided early and he very kindly promised to see to it. I now enclose for reference a statement showing the arrears said to be due on the Palace properties up-to end of June 1915. You will see from it that it is a very large amount and it is accumulating year after year. I shall thank you very much if you will kindly place the question before the Dewan Saheb and have orders passed upon it at-once so that I may take action immediately i.e before the end of this official year.

2. I have to trouble you as the Government are passing very strigent remarks on the arrears due in the Municipality. If this question

is

No: 181

19

Office of the City Municipal Council,

MYSORE.

--- oOo -

Dated the 31st May 1913

B IV 25 W 1 2315 23/5/13 Y.N.

D. 7241

Dear sir,

I beg to invite your kind attention to my D.O. letter No.141 of the 22nd March last soliciting -- clear instructions in the matter of the properties belong-ing to the Palace &c., and to request the favour of an early reply thereto.

Yours sincerely,

Edukshmanaka Rao

President.

K.R.Srinivasa Iyengar, Esq., M.A.,
Secretary to the Government of Mysore,
General and Revenue Departments,
Bangalore

20

No 141

Confidential

Office of the City Municipal Council,
5685
MYSORE.

---:000:---

13 Dated the 22nd March 1913.

Dear sir,

With reference to Government Order No.3274-93 M1.172-13-1 dated 4th November 1912, I request to be enlighte-ed on the following points -

1. Whether buildings belonging to the Palace but not set apart for the occupation of His Highness the Maharaja are exempt from payment of Municipal taxes under proviso (a) to Section 59 of the Municipal Regulation.

2. Whether properties, mentioned in the list of Palace owned properties referred to in paragraph 3 of the Government Order, are exempted by this Order from payment of Municipal taxes.

Yours sincerely,

T. Lakshmanarao

To

M.R.Srinivasa Iyengar, Esq., M.A.,
Secretary to the Govt. of Mysore,
Genl. and Rev. Deptts.,
Bangalore.

(21

Please refer to the complete correspondence

GOVERNMENT OF MYSORE

D.O No. 257 GENERAL AND REVENUE SECRETARIAT

Dated Bangalore, 12th July 1915

My dear Sir,

May I invite your kind reference to Government Order No.3274-93/Ml:172-12-1 dated the 4th November 1912 about the Municipal taxation of the Palace-owned properties? In this connection, the President of the Mysore City Municipal Council has raised the following questions --

(1) Whether the buildings belonging to the Palace but not set apart for the occupation of His Highness the Maharaja are exempt from payment of Municipal taxes under Proviso (a) to Section 59 of the Municipal Regulation, and

(2) Whether properties mentioned in the list of Palace-owned properties appended to the said order and referred to in paragraph 3 thereof, are exempt from payment of Municipal taxes.

2. A literal interpretation of the proviso to Section 59 of the Municipal Regulation seems to restrict the exemption from Municipal taxes to buildings actually set apart for the occupation of His Highness, and even in this case the buildings are not exempt from the special Sanitary cess and the water rate. In his D. O. letter No.258 dated the 20th September 1912, Mr. P. Raghavendra Rao, the then Huzur Secretary stated that "after due deliberation, His Highness has come to the decision that all Palace-owned properties lying within Municipal limits should be exempt from all Municipal taxes".

147 ✓ 257 / Mis 172-12-13 dt 12-7-15

My dear Sir,

May I invite your kind reference to Government Order No. 3274-93/Ml.172-13-1 dated the 4th November 1912 about the Municipal taxation of ~~the Palace and~~ the Palace-owned properties? In this connection, the President of the Mysore City Municipal Council has raised the following questions:--

(1) Whether the buildings belonging to the Palace but not set apart for the occupation of His Highness the Maharaja are exempt from payment of Municipal taxes under Proviso (a) to Section 59 of the Municipal Regulation, and

(2) Whether properties mentioned in the list of Palace-owned properties appended to the said order and referred to in paragraph 3 thereof are exempt from payment of Municipal taxes.

3. A literal interpretation of the proviso to Section 59 of the Municipal Regulation seems to restrict the exemption from Municipal taxes to buildings actually set apart for the occupation of His Highness, and even in this case the buildings are not exempt from the special Sanitary cess and the water rate. In his D.O. letter No. 358 dated the 20th September 1912, Mr. P. Raghavendra Rao, the then Huzur Secretary stated that "after due deliberation His Highness has come to the decision that all Palace-owned properties

properties lying within Municipal limits should be exempt from all Municipal taxes"

3. To give effect to the aforesaid decision of His Highness and to place the matter beyond the possibility of any -- doubt, the Mysore Municipal Regulation will have to be suitably amended. Municipal taxes and water rate are not levied for services rendered specially to any particular building as in the case of special Sanitary cess and electric light charges. They are akin to a general tax levied in a local area. There would therefore be some justification for Exempting all -- Palace-owned properties from the former and levying the latter from the tenants. I am therefore desired to request you - kindly to obtain the orders of His Highness on the following points -

(a) Whether steps may be taken to - amend the Municipal Regulation so as to exempt all Palace-owned buildings from Municipal taxes, and if so,

(b) Whether it is His Highness' -- pleasure that in the case of the buildings set apart for His Highness' occupation as also of the Palace-owned buildings the exemption should be extended so as to - include the water rate and the Special Sanitary Cess (S.59, Proviso of the Municipal Regn.).

Yours sincerely,

5/7/15 To

9/7/15

Mirza Mahomed Ismail, Esq., B.A.,
Huzur Secretary

D 390

No. no. 230 dated 17-12-1

B V IV

Forwarding Lett 3117/15

The Palace, Mysore,
29th July 1915.

My dear Sir,

With reference to Mr.D.M.Narasinga Rao's D.O.letter No.257/Ml.172-14-15 dated the 12th July 1915, I am directed to point out that, according to the decision arrived at by His Highness now nearly three years ago and conveyed by Mr. Raghavendra Rao in his letter No.251 dated the 20th September 1912 to the Private Secretary to the Dewan, all Palace-owned properties lying within Municipal limits which are either set apart for the occupation of His Highness or given rent free to Palace Officials should be exempt from the payment of Municipal Taxes and that the Government Order No.3274-93/Ml.172-12-1 dated the 4th November 1913, was presumed to clearly convey instructions for giving effect to His Highness's decision.

Since however a doubt is entertained now as to whether Palace-owned properties not intended for the occupation of His Highness are exempt from Municipal taxation owing to the Municipal Regulation not having been suitably amended when the Government Order referred to above was passed, I am to state as follows with a view to necessary action being taken so as to place the matter beyond the possibility of any doubt:-

(1) All Palace-owned buildings intended for the occupation of His Highness the Maharaja or for the location of the several Establishments of His Highness, should be exempt from the payment of all Municipal taxes including the water rate and the special Sanitary Cess. In other words, no taxes of any kind should be levied on these buildings.

(2) Likewise all Palace-owned properties used as rent-free residences should be exempt from the payment of Municipal taxes including the water rate: but the special Sanitary Cess should be recoverable from the occupants thereof. To prevent wastage of water in these buildings, meters may be fixed therein and charges recovered from the occupants for the excess water consumed, if any, over and above the usual quantity that would be allowed free for each of such buildings if water-rate had been imposed in the same way as electric light charges are being recovered from them.

Accordingly, all demands outstanding in the accounts against the Palace may kindly be ordered to be written off the accounts.

Yours sincerely,

Mirza M Ismail

V.R. Thyagaraja Iyer Esq., M.A.,
Revenue Secretary to Government,
Bangalore.

b

3010 mlk 72-12 ... 45 b

dear Sir,

With reference to your D.O letter No. 141 dated the 22nd March 1913 and subsequent communications about the Annual taxation of the Palace-owned buildings, I am desired to state that under G.O No. 3274-93 Jud 172-12-1 dated the 4th November 1912 it is ordered that

(1) all Palace-owned buildings not apart from the occupation of His Highness the Maharaja or for the location of the personal establishments of His Highness should be exempt from the payment of all Annual taxes including the water cess and the Special Law & Conservancy cess as in the

W

Sd by MRA & Ramakrishna

Z

Works

words, no taxes of any kind should be levied on these buildings, and

(2) likewise, all Palace-owned properties used as rent-free residences should be exempt from payment of Municipal taxes including the water scale; but the special tax's cess if any, and fees for water Consumed in excess of the free allowance as fixed by meters in the usual manner, should be recovered from the occupants in the same way as electric light charges are being recovered from them

2) I am accordingly to request you kindly to regulate the system of taxation in respect of the Palace owned buildings in the aforesaid manner and

(3) 26

and to take necessary steps for the amounts shown as arrears in Municipal Accounts being written off.

Yours sincerely

31/12

4/9/15

3. The sanction asked for [illegible] the Municipal Regulations may be obtained to give effect to the above decision will be moved in the legislature

4/9

To
The Chairman Rao Sahib C.E
President, Mysore City
Municipal Council

A. Madhava